GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

Frequently Asked Questions (FAQs)

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 was approved by the Global Sustainability Standards Board on 19 May 2022 and released on 28 June 2022.

Sector Standards have been introduced to the GRI Standards as part of the revised Universal Standards, known as Universal Standards 2021. FAQs on the Universal Standards 2021, the updated system of GRI Standards, and how to use Sector Standards are available here.
## Contents

Which organizations does GRI 13 apply to? ................................................................. 3  
What was the process to develop GRI 13? ............................................................... 3  
When will GRI 13 come into effect? ........................................................................... 3  
As an agriculture, aquaculture or fishing organization, do I need to use any GRI Standards other than GRI 13? .......................................................... 3  
If I am still using the Universal Standards 2016, am I required to use GRI 13? ............ 4  
Why were the agriculture, aquaculture and fishing sectors prioritized for a Standard? .......... 4  
Why are the three sectors – agriculture, aquaculture and fishing – covered by the same Sector Standard? ............................................................ 4  
Why is the project scope confined to upstream production? ........................................... 5  
How is GRI 13 different from other initiatives in agriculture, aquaculture and fishing? ........ 5  
Is the Standard applicable to individuals, small farms, fishing vessels? ......................... 5  
Can small enterprises use the GRI 13? ...................................................................... 6  
Does GRI 13 align with other relevant instruments and guidance for the agriculture, aquaculture and fishing sectors? ......................................................... 6  
Is GRI 13 available in other languages? ..................................................................... 6  
Can an organization report on positive impacts using GRI 13? ................................. 6  
How does GRI 13 takes into account the ongoing work to update GRI 304: Biodiversity 2016?.... 7
Which organizations does *GRI 13* apply to?

*GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* applies to organizations involved in crop production, animal production, aquaculture, fishing. The full description of the scope of the sectors covered by this Standard can be found in the section ‘Sectors this Standard applies to’ on page 6 of *GRI 13*.

Different Standards will cover related sectors, such as food processing, manufacturing of beverages and tobacco products, textiles and apparel.

What was the process to develop *GRI 13*?

The development process of *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* was overseen by the [Global Sustainability Standards Board (GSSB)](https://www.globalreporting.org/about-us/gssi), GRI’s independent standard setting body, following the [Due Process Protocol](https://www.globalreporting.org/gri/multistakeholder/workshop/). The Standard was developed in the public interest through a transparent and inclusive process. A [multi-stakeholder working group](https://www.globalreporting.org/gri/multistakeholder/workshop/) developed the content with expertise in the agriculture, aquaculture, and fishing sectors, with regard to authoritative intergovernmental instruments and widely held responsible business conduct expectations.

Between 19 May and 31 July 2021, an exposure draft of the Standard was made available for public comment. More than 50 submissions were received from organizations across business, investment institutions, civil society, labor, and mediating institutions. [Basis for Conclusions for *GRI 13: Agriculture, Aquaculture and Fishing Sector 2022*](https://www.globalreporting.org/gri/multistakeholder/workshop/summarizes how the GSSB responded to the comments received, based on the Working Group's discussions and recommendations during the finalization of the Standard. For more information about the development process of *GRI 13*, please visit the [project page](https://www.globalreporting.org/gri/multistakeholder/workshop/).

When will *GRI 13* come into effect?

The effective date for *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* is 1 January 2024, which means its usage is required by organizations in the agriculture, aquaculture and fishing sectors for all material published after this date. This effective date allows sufficient time for reporters to incorporate *GRI 13* into their materiality considerations and start collecting data for any topics and/or disclosures they may not be reporting on yet.

As an agriculture, aquaculture or fishing organization, do I need to use any GRI Standards other than *GRI 13*?

The GRI Standards are structured as a system of interrelated standards organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards. An agriculture, aquaculture or fishing organization reporting in accordance with the GRI Standards will use all three series in their reporting.

The Universal Standards 2021 apply to all organizations and comprise three Standards: *GRI 1: Foundation 2021*, *GRI 2: General Disclosures 2021*, and *GRI 3: Material Topics 2021*. The Universal Standards guide reporters on how to report with the GRI Standards and contain disclosure requirements and reporting principles that all organizations must comply with to report in accordance with the GRI Standards.

*GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* outlines the topics that are likely to be material for organizations in these sectors and lists disclosures to report. The disclosures come from the GRI Topic Standards and may be supplemented with sector reporting from other sources.

When a disclosure from a Topic Standard is listed, the organization needs to consult the relevant Topic Standard for the content of the disclosure, including requirements, recommendations, and
guidance. For Topic Standards disclosures listed in the Sector Standards, an organization is required to list these disclosures in the GRI content index. If the organization does not report these disclosures, it is required to explain in brief why the disclosures are not relevant to its impacts in relation to the material topic.

The organization must use all applicable Sector Standards for the sectors in which it has substantial activities.

If I am still using the Universal Standards 2016, am I required to use GRI 13?

The GRI Sector Standards are an addition to the updated system of GRI Standards. This means that the requirement to use the Sector Standards is only included in the Universal Standards 2021 (effective date 1 January 2023). Reporters using Universal Standards 2016 are not required to use GRI 13, however it may be useful for the organization when determining its material topics and what to report on those topics.

An organization reporting in accordance with the GRI Standards is required to list in the GRI content index all the disclosures it has reported. In the case the organization does report additional sector disclosures from GRI 13, these are to be listed in the GRI content index.

Why were the agriculture, aquaculture and fishing sectors prioritized for a Standard?

The key criterion for prioritizing sectors is their sustainability impacts. An indicative list of 40 sectors to be covered with Sector Standards was approved by the GSSB in 2020, based on shared characteristics, as well as commonly recognized groupings and names for sectors.

Agriculture, aquaculture, and fishing activities have widely documented impacts across the economic, environmental, and social dimensions, including impacts on climate change, biodiversity, human rights, poverty, and inequality. These sectors provide essential food and non-food products, the demand for which is projected to continue growing into the future. Beyond their direct products, these sectors also have an outsized economic impact as one of largest sources of employment worldwide and a source of income for millions of small-scale farmers and fishers.

However, because agriculture, aquaculture, and fishing production rely on biodiversity, soils, fishery resources and ecosystems, understanding and managing their impacts are fundamental to securing the needed levels of production and achieving the Sustainable Development Goals (SDGs) by 2030.

The achievement of SDGs related to food security (SDG 2: Zero Hunger), preservation of ecosystems (SDG 14: Life Below Water and SDG 15: Life on Land), climate change (SDG 13: Climate Action) and livelihoods n (SDG 1: No poverty and SDG 8: Decent Work and Economic Growth) can all be acutely affected by the actions of these sectors. Transparency on their impacts enables a dialogue between companies, investors, civil society, policymakers, academia, and the public on the sustainable production, including of food and supports decision-making.

Why are the three sectors – agriculture, aquaculture and fishing – covered by the same Sector Standard?

The initial scoping of the project at its inception indicated that these sectors share key characteristics and many common impacts, including those related to employment practices, use of natural resources, biodiversity, animal welfare and food production.

The impacts that differ, for example those resulting from water being the receiving environment for fishing while it is land for agriculture, have been recognized throughout the Standard. The content of the topics makes its clear which activities are the source of the significant impacts related to that topic and where reporting is relevant to only one of the sectors, this is clearly specified.
Why is the project scope confined to upstream production?

In identifying the scope of priority sectors, GRI did not follow an established classification, but each sector is mapped against GICS, ICB, ISIC and SICS. The precise scope of each sector is defined when developing the sector standard.

The initial scoping of GRI 13 at its inception indicated that upstream agriculture, aquaculture, and fishing activities have a high number of impacts, many of which are common. The complexity of the sectors’ business relationships and the variety of products sectors produce also meant that it makes sense to cover only production and aggregation of agriculture, aquaculture, and fishing products in the Standard.

The products of these sectors serve as an input to a number of other sectors. Standards for sectors that use agricultural products will be developed in the future.

How is GRI 13 different from other initiatives in agriculture, aquaculture and fishing?

GRI 13 is the first cross-commodity sustainability reporting standard for these sectors, developed by an independent standard setter using a multi-stakeholder process suitable for companies of all sizes.

Every organization faces a wide range of topics on which it can report. While many other standards on agriculture, aquaculture and fishing often focus on specific commodities or standalone topics, for example, deforestation or land degradation, GRI 13 provides a complete view of topics identified as likely material for organizations in the agriculture, aquaculture, and fishing based on the most significant impacts.

GRI 13 in comparison to certification, assurance, and auditing schemes

Certifications, assurance, verification or third-party auditing schemes are a tool to manage an organizations’ supply chain impacts, often resulting into a written assurance that a product is in conformity with certain requirements. Sustainability reporting is distinct form these schemes and refers to the disclosure of non-financial and sustainable development-related information to stakeholders of the organization. While certifications can apply to organization’s products or production site, a sustainability report is most commonly produced at an organizational level (though it can also be produced for parts of an organization).

Organizations may highlight they adhere to different certification, assurance, verification, or auditing schemes in their sustainability report in order to demonstrate they are managing particular impacts. For example, GRI 13 asks about the use of certifications in topics 13.4 Natural ecosystem conversion, 13.10 Food safety, 13.11 Animal health and welfare and 13.23 Supply chain traceability. Other ways of supply chain management, such as for example geospatial monitoring, sourcing from low-risk jurisdictions, can also be disclosed by an organization as part of the management of a material topic reporting.

The use of GRI Standards does not result in an attribution of a certificate or a label.

Is the Standard applicable to individuals, small farms, fishing vessels?

While the GRI Standards are relevant for a range of audiences, they are most commonly used by organizations to prepare a sustainability report. Large or small, private or public organizations are able to use the Standards and report in a comparable and credible way. However, it is up to the individual or organization to determine based on their context if reporting using the Standards is relevant for them and their stakeholders. In this case, anyone in the agriculture, aquaculture, and fishing sectors who wants to report in accordance with the GRI Standards must use GRI 13.
Individuals or small-scale producers who are not reporting on their impacts but who supply to or are working for a larger agriculture, aquaculture or fishing organization, may also find GRI 13 useful to gain insight into the impacts and information that is of interest to their customers.

Can small enterprises use the GRI 13?

The GRI Standards do not differentiate between large and small organizations. What is reported by an organization is determined by the impacts they have on the economy, environment, and people. It might be reasonable to expect that a smaller organization has more limited impacts than a larger one.

Each organization determines material topics according to its own specific circumstances and if any of the topics included in GRI 13 are not material, the organization does not need to report on them but only provide a short explanation of why they are not material.

Small organizations can benefit from using the GRI Standards to improve their due diligence processes and competitiveness.

Does GRI 13 align with other relevant instruments and guidance for the agriculture, aquaculture and fishing sectors?

Content of the GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 have been developed based on available evidence, authoritative international instruments, and expert and stakeholder input.

GRI 13 draws from and aligns with a number of authoritative international instruments and frameworks that are relevant to the sectors, including those from the Food and Agriculture Organization, International Labour Organization, International Maritime Organization, and International Organization for Migration and many other organizations.

GRI 13 also refers to existing GRI Topic Standards, which are also grounded in the relevant authoritative international instruments. When a disclosure from a Topic Standard is listed, the organization needs to go to the relevant Topic Standard for the content of the disclosure, including requirements, recommendations, and guidance.

Is GRI 13 available in other languages?

The authoritative text of the GRI Standards is English. GRI will release authorized translations of GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 in key languages starting from the end of 2022. Please consult the GRI Translations page or contact translations@globalreporting.org for more information on the upcoming translation schedule.

Does GRI 13 cover regenerative practices?

Regenerative practices refer to a variety of different approaches and is a term often used to indicate an alternative to conventional production. There are no consistent criteria to determine if a practice is regenerative. Examples of regenerative practices like rotating crops or planting at optimal times for higher agricultural productivity are included in topic 13.9 Food security. Practices and technologies that build resilience are also described in topic 13.2 Climate adaptation and resilience.

Can an organization report on positive impacts using GRI 13?

GRI Sector Standards outline the significant impacts of a given sector, which can be negative or positive.

For each material topic the organization reports on, using Disclosure 3-3 Management of material topics in GRI 3: Material Topics 2021, organizations describe how they manage impacts related to the
topic. This may include describing the way that negative impacts are managed, including improvements or actions taken to address those impacts, or how positive impacts have been created. Negative impacts are not considered to be offset by positive impacts in the GRI Standards.

How does GRI 13 takes into account the ongoing work to update GRI 304: Biodiversity 2016?

The revision of GRI 304: Biodiversity 2016 is currently underway.

Ongoing discussions and developments in relation to the update of GRI 304 were reviewed at points in the development process of GRI 13. In addition, a member of Agriculture, Aquaculture and Fishing Working Group also participates in the Biodiversity Technical Committee, providing some continuity.

Once GRI 304 has been finalized, consideration will be given to any changes that need to be made to GRI 13 and any other published Sector Standards.

All the input relevant to GRI Topic Standards collected during the development of GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022 was summarized in the Input on GRI Topic Standards report submitted to the GSSB alongside the GRI 13 on 19 May 2022.